



County of Los Angeles  
**CHIEF ADMINISTRATIVE OFFICE**

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DAVID E. JANSSEN  
Chief Administrative Officer

Board of Supervisors  
GLORIA MOLINA  
First District

YVONNE BRATHWAITE BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

March 30, 2004

Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**JOINT TAX TRANSFER RESOLUTION BETWEEN THE COUNTY OF LOS ANGELES  
AND THE SOUTH MONTEBELLO IRRIGATION DISTRICT APPROVING AND  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE AS A  
RESULT OF THE PROPOSED ANNEXATION TO THE DISTRICT  
(ANNEXATION NO. 2003-06)  
(SUPERVISORIAL DISTRICT 1) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve the attached Joint Tax Transfer Resolution (Resolution) between your Board and the South Montebello Irrigation District (District) based on the negotiated exchange of property tax revenue, as a result of the proposed annexation of District-owned property into the District's legal boundaries.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

On March 8, 2004, the District adopted the attached Resolution based on the negotiated exchange of property tax revenue resulting from the proposed annexation of five parcels owned by the District into the District's legal boundaries. In order for the Local Agency Formation Commission (LAFCO) to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, must also adopt the attached Resolution, pursuant to Section 99 of the Revenue and Taxation Code.

The Honorable Board of Supervisors  
March 30, 2004  
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### **FISCAL IMPACT/FINANCING**

The Resolution does not require a tax transfer or an adjustment to the various taxing agencies' annual property tax increment, since the District does not receive any portion of the 1 percent ad valorem property tax revenue. In addition, the subject property is District-owned and will be tax-exempt upon annexation to the District's legal boundaries.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the District filed an application with LAFCO on September 12, 2003, to initiate proceedings for annexation of District-owned property to the District.

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The District adopted the negotiated Resolution on March 8, 2004.

Adoption of the Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. If approved, LAFCO will then hold the required protest proceeding to adopt a resolution ordering the annexation to the District.


The Resolution has been approved as to form by County Counsel.

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**CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of the letter and four signed originals of the Resolution to LAFCO, one copy of this letter and one signed original Resolution to the Chief Administrative Office, Office of Unincorporated Area Services and Special Projects, and one copy of the letter and Resolution to the Auditor-Controller, Tax Division.

Respectfully submitted,



DAVID E. JANSSEN  
Chief Administrative Officer

DEJ:LS  
DD:BC:os

Attachment

c: South Montebello Irrigation District  
County Counsel  
Auditor-Controller

**JOINT RESOLUTION OF  
THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES  
AND THE BOARD OF DIRECTORS OF THE SOUTH MONTEBELLO  
IRRIGATION DISTRICT APPROVING AND ACCEPTING THE NEGOTIATED  
EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM ANNEXATION  
NO. 2003-06 TO THE SOUTH MONTEBELLO IRRIGATION DISTRICT**

**WHEREAS**, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected local agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

**WHEREAS**, the Board of Supervisors of the County of Los Angeles and the Board of Directors of the South Montebello Irrigation District (District) have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of Annexation No. 2003-06 to the District is as set forth below.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The negotiated exchange of property tax revenues between the County of Los Angeles and the District resulting from the annexation of property to the District is approved and accepted.

2. No transfer of property tax revenue shall be made to or from the District, the County of Los Angeles, or any other taxing entities as a result of Annexation No. 2003-06 to the District.

PASSED, APPROVED AND ADOPTED this 8TH day of MARCH, 2004  
by the following vote:

AYES:

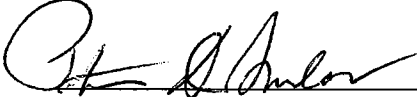
ABSENT:

NOES:

ABSTAIN:

  
\_\_\_\_\_  
President, Board of Directors  
South Montebello Irrigation District

ATTEST:

  
\_\_\_\_\_  
Corporate Secretary  
South Montebello Irrigation District

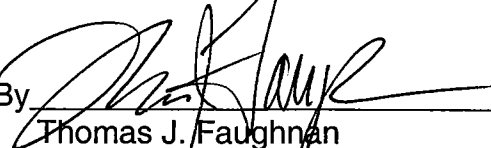
The foregoing resolution was on the \_\_\_\_\_ day of \_\_\_\_\_, 2004, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

VIOLET VARONA-LUKENS, Executive Officer  
Clerk of the Board of Supervisors  
of the County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM  
BY COUNTY COUNSEL

LLOYD W. PELLMAN

By   
\_\_\_\_\_  
Thomas J. Faughnan  
Senior Deputy County Counsel